

Mechanicalles

WORK DONE PROTLY. A

Shop on Fort Street, Esplanade, opin Hopper's Barrel

Manufacturing weler.

THE UNDERSIGNED. FORERLY WITH

opposite Odd Fellows Hall, (formerly the by Thos. Tannatt,) where he will give special attentic he manufacturing and repairing of all kinds of Jewelry.

onolulu, Nov. 27th, 1875 (no27) WENNER

Particular attention given to Shell and Work.

J. M. OAT & Co., b.

OLD CUSTOM HOUSE, FIRE-PROCEUTE

with Galvanized Clues and Timb

J. T. CHAYTER,

On the Wharf, Foot of Suann Str . ttea

All kinds of Blacksmithing at Thrum's.

Machinery of Every Descriptiv

Particular Attention paid to Ship's Bla

and King Streets.

27 Job Work executed on the shortest notice | the Hawai-

Nentuess and Dispatch.

the only sid ni sololita and be will leave

at 11 the latest ordered from London by the late 11 the latest purity by the latest purity by

enistre of the and Harness Maker,

AGINT HES

WM. WEIGHT,

SHIP & GENERAL BLACKSN'et the sym-

CARRIAGE REPAIRINGTING of bul-

All kinds of Blacksmith Worons nuisance

CONSTANTLY ON HAND THE

Nuts, Washers, &c.,

fe26] At the Lowest Market Rate gramme:

P. DALTON.

Saddle and Harness Ma

For Ship or Shore on reasonable terms and with h brings the

BEST BAR IR Q will play at

KING STREET, HONOLULU.Offenbach

Harness, Saddle & Shoe Leather, Constantly on Hand.
from the other Islands promptly attended by July 5, at

Orders from the other Islands promptly attended tich will be the

Wagon and Carriage Builder, 74 and 76 Jance given 3

Honolulu. (ja29 ly) Island orders promptly extrended by a

C. WEST.

C. E. WILLIAMS,

OIL! OIL!!

Sperm Oil.

Rape Seed Oil.

Polar Oil,

Shark Oil.

FOR SALE LOW BY

Paint Oil,

Tar Oil.

Shop on Judd Wharf.

Next to Captain Oat's Sail-Loft.

of paredad stangeness on the superist in July 5th.

nest that all

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Minister of

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ning last, Mr.

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NOTICE.

CLI-HEADS, VISITING, BUSINESS AND ADDRESS XI--NO. 1.

HONOLULU. HAWAHAN ISLADS. JULY 1, 1876.

-WHOLE NO. 1049.

Business Cards.

Ble will it matter by and by, ther my path below was bright, ther it wound through dark or light Oth(gray or golden sky, I look back on it, by and by " RD F. BICKERTON, AND COUNSELOR AT LAW. will it matter by and by, sther, unhelped, I toiled alone brigages of Freeholds. To OFFICE, No. B doors from Dr. Stangenwald's corner. shing my foot against a stone, COog the charge of the angel nigh. my20

RY

Furniture,

PLAIN AND PANCY

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will it matter by and by,

J. Wer with dancing joy I went

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MRS. PRESTON

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BENE AN

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Cotton Sheeting, 72

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FOR TALLOW SOMEY | leads to God;

aut of and by.

H. HAC che unshared sigh,

Sthen it by and by.

K AND JOB PRINTING

o the highest style of the art.
THOS. G. THRUM, Business Agent.

INGHAM & CO., M AND DEALERS IN HARDpods, Paints and Oils, and General ap29 5 King Street, Honolulu.

MP WHOLESALE AND RETAIL Dry Goos Hats Furnishing Goods, Ladies' and Gen Shoes Yankee Notions, &c., &c. Capt. Sno No. . 0 Merchant St. Honolulu. ap29 ly

MPORND DEALER IN BOOTS. Corner of Ferchant St. [ap22 15] Honolulu, H. I

SUCCE TO DOWSETT & CO. jer Fort and Queen Sta. Materials, of every kind.

EO. H. DAVIES, ste Janion, Green & Co.) mis Fire Prildings, Kaahumanu and Queen Sts. 1y

onstantly of tiku, Maut. CASTLE & COOKE,

To. 80 King Street, Honolulu, H. I. BOLLES & CO., SHIP CHANDLERS AND COMMISSION

E G. HITCHCOCK, ATTORNES AT LAW.

CECIL BROWN, A TTORNEY AND COUNSELOR AT LAW.

to an in a what to do was C. & BARTOW, A CCTIONEER, SALESROOM ON QUEEN AEFER & CO.,

DINING ROLISSION MER-

never was a game of base-ball where ig club were unable to explain how ex-Australa, ort Street, (opposite Mr. Ira Richardson's ja8 some unexpected and unpreventable ac-

listened for a moment to his explanation of F. HORN, e ball was thrown to second base, and then CONFECTIONEE, NO. 49 HOTEL ST., next door to C. E. Williams, Honolulu. de25 red, with a glow of indignation on her countenance, "But it's so mean of them , steal a base. Why don't the Emperor W. G. IRWIN & Co.,

Efficult for a man who has spent most of morning is scouring the whitewash off t coat, because his wife neglected to take BROWN & CO., it during the past four or five days of MPORTERS AND DEALERS IN ALES
WINES AND SPIRITS, AT WHOLESALE.
9 Merchant Street. [no ly] Honolulu, H. I. cleaning, to go into church wearing a al expression of Christian hope and resig-

THOS. G. THRUM, emen's pantaloons are made so wide this STATIUSER. NEWS DEALER AND BOOK BINDER. Verchant Street, Honolulu, H. I. hat a man, when he is aroused by an alarm at midnight, is liable, in his haste and k, to get both limbs in one leg, and run

way to the fire before he discovers that H. HACKFELD & Co. weers are only half occupied .- [Norris-GENERAL COMMISSION AGENTS. literate preacher in Illinois improves upon

> Ceneral Merchandise, Corner Queen and Kuhumanu Sts., o9 Iv Namun St., and Corner Fort and Hotel Sts.

hn," said Mrs. Henry, as he sneaked in an fter supper, "You've been to a ball match. H. E. Mc.NTYRE & BROTHER, GROCERY FEED STORE AND BAKERY. there's no use of your prevarienting; you've o a ball match. If you wish to deceive in, you better take a cushion, so that I

see where you've been sitting on dirty And John, after examination consider she had made a second function of the she had she had been second function of the she had she h CHULAN & CO., CHINA GOODS
f all descriptions, and in all kinds of Dry Goods. Also, con-ED Ur .- A man about two-thirds drunk. stantly on h.nd, a superior quality of Hawaiian Rice. back lovered with mud, stopped a police-Nuganu Street, Honolulu. the street and asked to be locked up.

ALLEN & STACKPOLE, the officer. "Yes, I could get home all at I don't wan' to, and you wouldn't if WILL CONTINUE THE GENERAL MERCHANDISE and SHIPPING BUSINESS at the d my wife! Take me down, ole feller. she comes inquiring 'round just say I've) T'ledoon 'portant business." above port, where they are prepared to furnish the justly celebrated K.y. aihae Potatoes, and such other recruits as are whale ships, at the shortest notice and on the

h op nigh life below stairs: Master (sniff-LEWERS & DICKSON, DEALERS IN LUMBER AND BUILDING 1've noticed it several-" Hall Porter on't wonder at it, sir, I've spoke about it rairs. The butler, sir, you see, is 'Igh

which he as fit up a horatory in the nd burns bincense. We could stand that; cook is the 'Low Church' persuasion, burns brown paper to hobviate the hinalways. I hand.

N. E. CORNER OF FORT AND MERCHANT STREETS. ja15 ly

CHUNG FAA. his dignity to manufacture his own TheaLER IN ALL KINDS OF GENTS CLO Pancy Goods, Hats, Galters, etc., No. 17 Nauanu Street, ms. He appreciates wit, and is fond of Brand Golden Hats, Boots AND SHOES, &c., also Ladies

BISHOP & CO., BANKERS. nearest joke-shop. When conversation HONOLULU, HAWAHAN ISLANDS. MICHAEL LEWIS. DRAW EXCHANGE ON

- AND THEIR AGESTS IN -New York. Boston,

TIE ORIENTAL BANK CORPORATION, LONDON, - AND THEIR BRANCHES IN -Hongkong. Sydney, and Melbourne,

Business Cards.

AUCTIONEER. FISCHER & ROTH,

WING CHONG TAI & CO.,

ED. HOFFSCHLAEGER & CO., IMPORTERS AND COMMISSION MERm18 1y Corner of Fort and Merchant Streets.

S. MAGNIN,

(Successors to C. L. Richards & Co.) SHIP CHANDLERS AND GENERAL COM-(ja15 ly)

J. PORTER GREEN,

Family Grocery and Feed Store, 52 Fort Street, Honolulu. AFONG & ACHUCK,

M. P. ROBINSON. S. C. ALLEN. ALLEN & ROBINSON, AT ROBINSON'S WHARF. DEALERS IN LUMBER and all kinds of BUILDING MATERIALS.

Paints, Oils, Nails, &c., &c. PAUAHI, ACTIVE, MARY ELLEN, F. QUEEN, UILAMA.

I MPORTERS AND DEALERS IN HARD-M. PHILLIPS & Co.,

MPORTERS AND WHOLESALE DEAL-ers in Clothing, Boots, Shoes, Hats, Men's Furnishing and Fancy Goods. (no20 ly) No. 11 Kashumanu St. Honolulu. M. S. GRINBAUM & CO.,

MPORTERS AND WHOLESALE DEAL-Store formerly occupied by W. A. Aldrich, Makee's

> C. BREWER & CO., COMMISSION AND SHIPPING MER-

(se4 ly) Hawaiian Islands. Honolulu, Oahu, JOHN THOS. WATERHOUSE, IMPORTER AND DEALER IN GENERAL

ALEX. J. CARTWRIGHT. COMMISSION MERCHANT AND GEN-

D. N. FLITNER, CONTINUES HIS OLD BUSINESS IN THE Fire-proof building, Kashumanu Street, Chronometers rated by observations of the sun and stars, with a transit instrument accurately adjusted to the eridian of Honolulu. Particular attention given to dine watch repairing. Sextant and quadrant glasses silvered and adjusted. Charts and nantical instruments constantly on hand and for sale.

Mechanical.

J. H. WICKE, Cabinot Maker, King Street. Between Fort and Bethel Streets. Furniture of all descriptions made and repaired at reason able rates. Good workmanship guaranteed. ap29 ly

KEEP CONSTANTLY ON HAND

A FULL ASSORTMENT OF TINWARE! Galvanized Iron and Lead Pipe, India Rubber Hose, &c., &c.

LOCK, GUY & GENERAL REPAIR LINE He will give special attention to cleaning, repairing and regulating Sewing Machines, and all other kinds of Light Machinery and Metal Work of every description, Blacksmithing, &c ALSO, ON HAND AND FOR SALE CHEAP. Variety of Sewing Machines, Guns, Pistols, Shot, Ammunition, MACHINE OIL, NEEDLES, &c., &c. Sewing Machine Tuckers, Binders, and all other extra and

POLE AGENT IN THIS KINGDOM FOR an7 ly

LEWIS & BROWN. GENERAL BLACKSMITHS. King Street, near Bethel, Honolalu. PARTICULAR ATTENTION PAID TO Horse-Shoeing & Carriage Work

NOTICE TO HOLDERS OF STOCK, &c., On the Island of Maui.

ALL PERSONS HAVING CATTLE.

HORSES, &c., grazing on the Wailaku or Waikapu
Common, are requested to remove the same, if not commuted for on or before the 1st day of June, 1876. After said date all Cattle, &c., found tresspassing will be impounded according to law. All persons wishing to run cattle, &c., on said commons.

N. B.—No driving Horses, Cattle, &c., or branding allowed Slates, Barreis and Casas, dec. at the Slates, Barreis and Casas, and the other of the States and Constant Market Rates. Please give me a call. In 13 by Wallaku, May 22, 1878.

Sales made to arrive. Orders from the other of Loral Market Rates. Please give me a call. In 13 by Wallaku, May 22, 1878.

Insurance Caris.

Boston Board of Underwriters ! A GENTS for the Hawalian Islands, C. BREWER & CO. Philadelphia Board of Underwriters! A GENTS for the Hawnilan Islands, C. BREWER & CO.

NOTICE.-MASTERS OF VESSELS VISany of the Boston and Philadelphia Offices must have their reports and accounts duly certified to by us.

C. BREWER & CO.

NORTH BRITISH AND MERCANTILE INSURANCE CO., OF LONDON AND EDINBURGH.

ESTABLISHED, 1809.

CAPITAL Accumulated and Invested Fund. 2,838,118 000,000,22.... THE UNDERSIGNED HAVE BEEN AP-POINTED AGENTS for the Sandwich Islands, and are authorised to Insure against Fire upon favorable terms.

Risks taken in any part of the Islands on Wooden Buildings, and Merchandise stored therein, Dwelling Houses and Furniture, Timber, Coals, Ships in harbor with or without cargoes or [aps ly] ED. HOFFSCHLAEGER & CO.

SAM'L G. WILDER,

Agent for the Hawaiian Islands, - OF THE -

MUTUAL LIFE INSURANCE COMPANI

OF NEW YORK,

Largest,

Safest, Most

Economical Life Ins., Co.

IN THE WORLD! Assets, (1876) \$80,000,000 ALL CASH!

Now is a Good Time to Insure

NONE BUT FIRST-CLASS RISKS TAKEN OFFICE WITH WILDER & Co.

I moland Mutual Life Ins. Co. Sails made in the Best Style & d intered. OSTON, MASS.

intelligent reno Insurance committed to memory of their translations the ciation of the beauty of the "ueen Victoria, and

spelling. A healthy interest and competition in Ship ade a Srec s live California paper spelling had been promoted by the offer of prizes for superiority. Having every appliance for doing al issue of forty pages, The two spelling-matches were spirited and will be properly executed, and on the m No. 1, at their showed fair attainments in that department. A reading exercise, of a portion of one of Shakespeare's plays, was rendered in a very

creditable manner. HONOLULU IRON WK dor the election The literary and Oratorical exercises did honor to the students and institution. The declamations were one and all rendered in a

STEAM ENGINE 201 and by His Exclear and forcible manner. The compositions showed thought and an appretal, in place ciation of the subjects chosen.

A composition on "Insect Life" was of peculiar merit, considering the age of the writer and the limited opportunity he has had to study this particular branch of natural science. The editorial articles in the "Centennial Echo,"

elicited general commendation. There was a pleasing variety of style and the subjects were well handled. A duet "Listen to the fairy feet," was sung very sweetly; and the two instrumental pieces were well rendered. The committee would have been glad to hear more of the boys declaim, and think it might have been effected by omitting the reading exercises which had received sufficient prominence in classes.

The exercises and examinations have been creditable to the institution and all concerned. We would suggest that an improvement might be made in chorus singing, and the school needs a good collection of glees for such occasions. We are glad to learn that it is the purpose of the President to devote more attention to music another

We congratulate the Trustees and all Patrons of this school on its very prosperous condition. W. D. ALEXANDER,

> CHAS. C. HARRIS, JAMES R. BOYD, THEODORUS B. HASCALL,

LETTER FROM NEW YORK From our Special Correspondent.

The Great Exposition-The Hawaiian Department-

A Suggestion-The Treaty. New York, June 11, 1876. MY DEAR COMMERCIAL:-

busy and laborious weeks of seeing the Exposition.

Anything that might be said would seem so mperfect in view of the great exhibit, that inclined to say nothing, leaving descriptions and enumerations to the industrious correspondents of all the papers who are writing daily-and to such correspondents I must leave you and all our Island people, yet must say a word about our own little Hawaiian section. It was a delightful surprise to find that we made such a very creditable show; of course our effort could not with advantage be compared absolutely and simply with the display made by great countries exhibiting here all their resources and skill, but comparatively, and for us, it is honorable and handsome. Entering the main artain the pub- building by a door near the south east corner, near Manufacturer, Importer and Derformance ad- which the city car lines terminate, we come at once

> as he is to sail sent, I need not enumerate, all tastefully and anday next to effectively arranged. Too much credit cannot be awarded to our Commissioner, Mr. Hitchcook, for his management of the business from the beginning. on before the Of course we have met him daily during our visit, as we always want, first thing, to see what Hawaiians we might meet, or who had registered their of the Bethel names, either our own residents or visitors. full in the Sai- I am impressed with the advantage and imporin interesting tance to any country, especially to such little ones

route of travel. All that has been done has been favorably considered as been met by by the public, and the press. Many inquiries are A. W. PEIRCE & or shown them made as to our climate, soil, resources, our people, old expressions our government, and our King, whose visit here HIDES, SKINS. TALL ching. Persons made so happy an impression. It was wise to pro-sondence about vide the liberal supply of Thrum's Almanac and woodenware, kero to pay the highest market price some in every tries and other intelligent visitors. These pamphlets blinds. Hides, Goat Skins and Goat Tallow. strates the truth answer most of the questions which we have been and all manufactures of leather. C. BREWFILED have friends asked in every place during all our visit in America. Soap; cats and hay:
The "Guide Book" was not out when we left home, stationery and books.

Domestic Produce.

HAWAIIAN SOAP WORKS



GREY & CO ..

Manufacturers and Dealers ALL KINDS OF SOAPS!

Leleo, King Street, Honolulu, Beef, Mutton and Goat Tallow Wanted Orders Left at Ira Richardson's Boot and Shoe Store will meet with prompt Attendance.

IT shipping supplied on Short Notice. order, Extras—Tuesdaya and Thursdays—Venl. Fridays, Fish, Sundays, Lamb. (Unless otherwise ordered.)
The proprietor has leased a nest and commoditous Vegetable,
Fruit and Foulity Market, and is prepared to furnish every
article in his line.

CHOICE MEATS FROM THE FIXEST G. WALLER, PROPRIETOR. EVMILY MARKET

WAILUKU PLANTATION! WAILUKU, MAUL. CROP OF 1876 C. BREWER & Co.,

HONOLULU SOAP WORKS! Lelco. W. J. RAWLINS, MANUFACTURER ALL KINDS OF SOAPS

and Buyer of Beef, Mutton and Goat Tallow, and all

NOW COMING IN. AND FOR SALE IN LOTS TO SUIT PURCHASERS, BY AFONG & ACHUCK Honolulu, June 1st, 1874.

A. S. CLECHORN & CO., AGENTS FOR THE WAIMEA TANNERY, Hawaii.

Thankful for past patrouage, we are prepared to experience or descriptions in our line, with dispatch and ha attisfactory as been orderices issued out oct. 1885. PIONEER MILL, LAHAINA. CAMPBELL & TURTON, Proprietors. Orop of Sugar of superior quality, now coming in and for sale in quantities to suit by

H. HACKFELD & CO. the author. We were glad to find so much at AIKAPI PI ANTATION! the rudimentary branches, such as reading and

The Proposed Revenue Changes. HONOLULE, June 26th, 1876.

To the Editor of the Pacific Commercial Advertiser . Sig :- I was glad to see an expression of opinion in the Gazette of the 21st from one of our prominent merchants upon the proposed revenue changes. It was no doubt partly with the object of obtaining the views of that part of the community that is so directly interested in the proposed new taxes, that the plans of the Minister of Finance have been put forward in advance of any Acts to carry them ont. As Mr. Davies observes in his letter on this subject, the Ministers have had ample time to consider these questions, and if the plan proposed by them is not pretty nearly the best general plan that can be adopted, I agree with Mr. Davies, that it ought to be, and the Ministers can have no apology to offer if it is not. His Majesty's Government must expect criticism, and they should not ask that their proposals be handled with gloves on. Mr. Dayies has done a public service by boldly and promptly attacking the scheme of the Government at every point where he considers it vulnerable, and such points seem in Mr. Davies' view to exist pretty nearly all round it. Let us then examine bow far the different objections which Mr Davies makes to the Government are well con-

that I cannot do better than reproduce it here. Mr. Davies says: "There are many who will have no benefit from the Treaty-clergymen, principals and teachers of schools, families living on small fixed incomes and others whose names we can fill in from our own circles ; and it would be a scandal and an injustice to saddle them with such a list of taxes as the Minister of Finance proposes, and for such an object-the relief of Agriculture. To many, our cheap housekeeping has been a great boon, but now it is proposed to seriously increase the cost of nearly all their necessaries of life and to extort an unbeard of tax from any little money they may bave saved, and all to make up Now Mr. Editor, Mr. Davies admits he and others were "startled" when the Government plan was brought forward, and he may have written the above sentence under the influence of that state of mind, but I am surprised that a shrewd man of business' should even under those circumstances have committed himself to a statement so much at variance with the facts as that contained in the last part of it. Why Mr. Editor, it seems to me that it is just the necessaries of life which are relieved from taxes by the proposed change. But it will perhaps be more satisfactory to place two columns the main necessaries of life which enter into the question of housekeeping. In one column those on which 10 per cent is taken off, and in the other those including some of the same luxuries on which 15 per cent is to be added. As is well known, the price which will be paid by the consumer will be neither as much as 10 per cent less than he has been paying on the one class nor 15 per cent more on the other class, inasmuch as the rates of duty are on foreign cost, not on the price FURNITURE and which structure, which the photographs taken will be necessary to consider this point at present, and OF EVERY DESCRIPTED. To-night represent to you; glass cases give the visitor outside any housekeeper who is in the habit of keeping an Furniture Ware Room on Fort street wor to entertain a view of coral, ferns, the feather capes and leis, the account of his probably gain or lose under the new proposed Theater, with fine map of the Islands, photographs, &c., &c. the old stand, Hotel street, near Fort. Theater, with hine map of the table of the N. B.—Orders from the other islands promptly attl advise all to Within the structure is everything else which was luper cen off when of Amer

Beef, bacon, pork, ham, and Ale, porter, beer, cider and

all fresh, smoked or preserved all other fermented drinks. neats; grain, flour, meal and bran, bread and breadstuffs of Teaall kinds, eggs; fish, oysters, and all other creatures living in the water and the products thereof; fruits, nuts, vegetables, green, dried or undried, preserved or unpreserved, salt,

edgings, flowers, (artificial) feathers fringes, gimps, laces, &c., &c. Pins, needles, bair pins, &c., &c. Silks. Plain furniture (not uphol- Furniture, (apholatered)

Hardware of all kinds, Crockery and glassware, ondence about vide the liberal supply of Thrum's Almanac and woodenware, kerosene and drugs and medicines, silver other oils for illumination, plate, plated, gilt and britannia and correspondents, Commissioners of other countries and other intelligent visitors. These pamphlets blinds.

Watches and clocks. Drays and wagens, harness Carringes.

IF Advertisers residing in the Eastern United States, can pay for their cards by enclosing Greenbacks or United States Postage Stamps for such amount as they wish to pay and their cards will be inserted as per above table, for the time paid for EF Susiness Cards, when PRUFAID FOR A TEAR, MY allowed a discount from these rates, which are for translens advertisements when paid or charged quarterly.

It will be seen that I have placed in the above

THE PAUTIO

Commercial Adeertiser

PUBLISHED AT

Honolulu, Hawaiian Islands,

Rates of Advertising.

Space measured in Non- 1 w. 1 m. 2 m. 5 m. 5 m. 11 m.

foreign Adbertisements.

WM. CORBITT, San Francisco. CORBITT & MACLEAY,

Importers, Wholesale Grocers and Commission Merchants, Shippers and Dealers in Oregon Produce

SAN FRANCISCO: Office 108 California Street PORTLAND, OREGON: 13 and 15 Front, and 10 & 12 First St.

REFERENCES Consignments of Island Produce Solicited.

THE GRAND PACIFIC HOTEL!

JNO. B. DRAKE & CO., Proprietors. THE HOUSE COVERS ONE ENTIRE Block, having a frontage south, east and west of over 700 feet. It is admirably located for the convenience of guests; is theroughly built in the best manner, with all modern improvements. Every floor, from basement to roof, is undertaid with four inches of coment, which, with other safe-guards, renders it practically FIRE-PROOF. The VENTILATION is perfect, and the whole is being refitted with the addition of new and elegant furniture as required.

The service, table, and other accommodations (being the same to all guests) will be maintained taily up to the high standard of their predecessors, and equal to any house in this or any other country; but the proprietors have decided to meet the just expectations of the public in these times of financial depression by graduating prices at from \$3.00 to \$4.50 per day, according to the location of the rooms occupied. Chicago, Ill., February, 1876.

MISSION & FREMONT STS., SAN FRANCISCO, CAL. THE INDIA RICE MILL HAVING UNDER.

UNCLEANED RICE! In the Best Possible Manner. The price for HULLING AND

Consignments of PADDY AND HULLED RICE! Will Receive Prompt and Careful Attention

WM. M. GREENWOOD, General Commission Merchant and Proprietor of India Rice

need not object to such operations, as a the average would probably be more gain than tole to both the recorder and the country, whatever might be the result to those the result to the result to those the result to the result tried this plan.
But Mr. Davies brings forward another case when he sp

tried this plan.

But Mr. Davies brings forward another case when he spit is easy to avoid the property tux, that is by delaying the extrival of his Liverpool cargo worth say \$80,000 until after a rival of his Liverpool cargo worth say \$80,000 until after a rival of his Liverpool cargo worth say \$80,000 until after a rival of his Liverpool cargo worth say \$80,000 until after a rival of his Liverpool cargo a day or a week; he has to delay it cannot delay his cargo a day or a week; he has to delay it cannot delay his cargo a day or a week; he has to delay it cannot delay his cargo a day or a week; he has to delay it cannot delay his cargo a day or a week; he has to delay it cannot delay his cargo a day or a week; he has to delay it cargo even a month solely for the sake of avoiding the one percent, tax? Or if he did and was in the habit of delay so, how well it would pay his neighbors to try to get their Bremsn on their Glasgow cargoes in, a month or a couple of mooths sheat of Mr. Davies' Liverpool cargo, and how glad they would be to pay the one per cent. tax and make perhaps five per cent. I pay the one per cent. tax and make perhaps five per cent. I dolog so. No, Mr. Editor, the large importing merchants capprace of \$100,000 worth of goods through the summer, stocks one as a whole, avoid carrying their stocks of \$50,000 or \$100,000 worth of goods through the summer, stocks one has may be suitable to the season; they cannot get rid of such as may be suitable to the season; they cannot get rid of such as may be suitable to the season; they cannot get rid of such as may be suitable to the season; they cannot get rid of such as may be suitable to the season; they cannot get rid of such as may be suitable to the season; they cannot get rid of such as may be suitable to the season; they cannot get rid of such as may be suitable to the season; they cannot get rid of such as may be suitable to the season; they cannot get rid of such as may be suitable to the season of them to report the received of the probable incre

I am prepared to agree with Mr. Davice with regard to when I am prepared to agree with Mr. Davice with regard to what he says about an income tax, so far at least as to admit that theoretically it is one of the most equable taxes in existence, and if there seems any disposition in the community to prefer an income tax with the requisite inquicitorial machinery to an increase on the present property tax, the Minister of Finance would no doubt be happy to encourage the feeling and yield to the proposal. But the machinery should be such that yield to the proposal. But the machinery should be such that this tax may not all be paid by the conscientions people while those who were not so get off comparatively free. But I feat Ministers of Finance as a general rule would not be of a sufficiently confiding nature to induce them to drop the property tax which they know they can collect, to leave the property upon which they can put their finger, and instead, to send the tax assessor to Mr. Davice for instance and say as he suggeste.—Now Mr. Davies, just tell us how much was the income derived from Kaalaca Piantation last year, deducting a reasonable amount, you know, for working expenses. From Mr. Davies the assessor would of course get the make of sugar and molasses to a keg, but the trouble would come in when the fair thing for working expenses came to be discussed, for what with interest of money perhaps compounded quarterly, deterfore thing for working expenses came to be discussed, for what with interest of money perhaps compounded quarterly, deterfore the put in, and the trash house that may blow down, and the lot of dark sugar that is still unsold in Fam Francisco, and the advance that had to be paid to those 30 Chinamen, and one thing or another, the rest income of a sugar plantation would

lot of dark sugar that is still unsold in Fan Francisco, and the advance that had to be paid to those 30 Chinamen, and one thing or another, the net income of a sugar plantation would seem to be about the nearest thing to tax I know of.

Now Mr. Editor, the plan of the government for raising the revenue may be a long way from being the last possible unstided, but it is quite clear that Mr. Davies' objections to it are the reverse of sound ones, whilst his alternative an income tax, will not, I think, strike the public as one likely to be either popular or productive. Still I am glad that he has placed his views in black and white before them, because when we find

will not, I think, strike the public as one likely to be either popular or productive. Still I am glad that we has placed his views in black and white before them, beca is when we find that this is all that a shrewd man of busine, who is to be seriously and directly taxed under this science, has to argue against it, we must feel relieved from any vasue feeling of darger to the general interests which the somewhat bold and radical changes indicated by it might lead timid minds to entertaio, had no such attacks been made upon it. Mr. Davies communication will also have other good results of calling attention to the fallacy of the assertion that the proposed charges are going to injure the struggling householder, the elergyman, school teacher, and the native, for the most cursory examination of them must prove that these charges will, upon the whole, be largely benefited, both directly and indirectly. If there is one class of the community who will be in a position to reap a rich harvest by the changes proposed upon the final accomplishment of the reciprocity convention with the United States, more than snother, that class is the commission and importing merchant. It is beyond a question that the value of goods, which will be imported from every country on earth, with which we do business, not excluding Liverpool, will immediately increase to a very considerable extent.

The paying power of this country will be largely increased on the day that the convention goes into effect, and no one knows better than Mr. Davies that the volume of the irrade of the merchants and the amount on which they receive their conmissions, will increase from that hour; and not by hundreds, but by thousands of dollars per annum; and this, whether they transact their business with San Francisco or with Liverpool, with Bremon.

With Boston or with Bremen.

If in the changes necessary to make up the revenue lost by giving up the duties on certain American articles, and by which this great treaty is gained, or for increasing the revenues to invest them in public improvements, without running the country in debt, it becomes advisable to raise the tariff on certain articles, and thus lossen somewhat the increase of profits and commissions which the importing merchants of Honolulu are sure to reap by the operation, they are about the last people in the kingdom who should complain. But however, human nature has not changed even in the Paradise of the Pacific, and the hard doctrine of the political economiat is true here as eisewhere, that the public weal is best assured by each man and each class looking sharp after their own interests. man and each class looking sharp after their own interests. It will be for the Ministers to carefully listen to the conflicting claims of the interested, and without fear or favor, urge these measures before the Assembly which seem likely to donfer "the greatest good on the greatest number."

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ig brilliant, he draws a humorous remark top of his package, and gravely hands neighbor. The latter as gravely reads ecting from his bundle of repartees which is appropriate, returns it with o the original joker. The two then smile in a courteous and demonstrative resume their conversation, feeling that acquitted themselves with conspicuous

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he would as soon grow his own tea as s own jokes. When he goes into society es in his pocket a package of prepared is and repartees, which he has purchased d he perceives an opportunity for saying

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linary versions of the Holy Scriptures by A. S. CLEGHORN & Co., pizing from the text: " First cast out the I MPORTERS AND WHOLESALE AND hat is in yer own eye, and then you'll how to cast out the oats that is in his'n.' robably rendered the command more effec-

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Soap; oats and hay; paper,

who is agent for Severance and Peet artics !
to supply a limited number and per Ceylon, in cory Store; will

pay on y clarat, it as with to uson ly, visital different and the F

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